VAN KLEY & WALKER, LLC

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January 29, 2015

U.S. Environmental Protection Agency Attn: Leslie Patterson, Remedial Project Manager 77 West Jackson Boulevard (SR-6J) Chicago, IL 60604-3590

Re: EPA Special Notice Letter, South Dayton Dump & Landfill Site in Moraine, Ohio

Dear Ms. Patterson:

On behalf of Newmark LLC ("Newmark"), I am responding to the Special Notice Letter from Joan Tanaka dated January 16, 2015. Ms. Tanaka's letter invites Newmark and other companies to negotiate an agreement to perform a Remedial Investigation/ Feasibility Study ("RI/FS") for the South Dayton Dump & Landfill Site ("SDDL").

As you may know, Newmark has been a defendant in a lawsuit filed by three companies that have conducted an RI/FS for the site. While defending this lawsuit, Newmark has investigated its potential liability for response actions at SDDL and has found no evidence of liability. Accordingly, we respectfully decline to participate in the response actions for that site. If you have evidence of potential Newmark liability that may not have been brought to our attention, we are open to further discussion with you on this matter.

I will serve as Newmark's contact person for any future communications about SDDL. If you have any questions or comments, please contact me.

Best regards,

cc:

Jack A. Van Kley

Jennifer Houck, Newmark LLC Tom Nash, EPA Region 5